

Internal Service Funds
Combining Statement of Net Assets
June 30, 2003

	Central Services Fund	Group Hospital Insurance Fund	Group Life Insurance Fund
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 1,028,199	\$ 11,054,285	\$ 1,524,470
Accounts receivable	143,468	83,249	22,016
Inventories	153,487	---	---
Deposits held by others	---	369,000	---
Total Current Assets	<u>1,325,154</u>	<u>11,506,534</u>	<u>1,546,486</u>
Noncurrent Assets:			
Capital assets, net	<u>821,902</u>	<u>---</u>	<u>---</u>
Total Assets	<u>\$ 2,147,056</u>	<u>\$ 11,506,534</u>	<u>\$ 1,546,486</u>
Liabilities:			
Current Liabilities:			
Accounts payable and accrued liabilities	\$ 1,091,046	\$ 269,809	\$ 229,072
Insurance claims payable	---	11,006,274	---
Deferred revenue	---	3,180,170	202,135
Sick and annual leave payable	<u>105,799</u>	<u>---</u>	<u>---</u>
Total Current Liabilities	<u>1,196,845</u>	<u>14,456,253</u>	<u>431,207</u>
Noncurrent Liabilities:			
Sick and annual leave payable	209,786	---	---
Long term claims payable	<u>---</u>	<u>---</u>	<u>---</u>
Total Noncurrent Liabilities	<u>209,786</u>	<u>---</u>	<u>---</u>
Total Liabilities	<u>1,406,631</u>	<u>14,456,253</u>	<u>431,207</u>
Net Assets:			
Invested in capital assets	821,902	---	---
Restricted for group life insurance	---	---	900,000
Unrestricted	<u>(81,477)</u>	<u>(2,949,719)</u>	<u>215,279</u>
Total Net Assets	<u>740,425</u>	<u>(2,949,719)</u>	<u>1,115,279</u>
Total Liabilities and Net Assets	<u>\$ 2,147,056</u>	<u>\$ 11,506,534</u>	<u>\$ 1,546,486</u>

Tort Liability Fund	Employer Insurance Fund	Total
\$ 2,299,003	\$ 2,627,294	\$ 18,533,251
---	---	248,733
---	---	153,487
---	---	369,000
2,299,003	2,627,294	19,304,471
---	---	821,902
<u>\$ 2,299,003</u>	<u>\$ 2,627,294</u>	<u>\$ 20,126,373</u>
\$ ---	\$ 4,213,803	\$ 5,803,730
2,118,035	524,836	13,649,145
---	---	3,382,305
---	---	105,799
2,118,035	4,738,639	22,940,979
---	---	209,786
---	4,258,305	4,258,305
---	4,258,305	4,468,091
2,118,035	8,996,944	27,409,070
---	---	821,902
---	---	900,000
180,968	(6,369,650)	(9,004,599)
180,968	(6,369,650)	(7,282,697)
<u>\$ 2,299,003</u>	<u>\$ 2,627,294</u>	<u>\$ 20,126,373</u>